

Registered with the Registrar
of Newspapers for India under
No. M. 8270



Registered No.
TN/PMG(CCR)/42/2012-14
WPP No. 88(556)
Dated : 25-7-2012
Price : ₹ 2-00

புதுச்சேரி மாநில அரசிதழ்

La Gazette de L'État de Poudouchéry The Gazette of Puducherry

PART - II

சிறப்பு வெளியீடு	EXTRAORDINAIRE	EXTRAORDINARY
அதிகாரம் பெற்ற வெளியீடு	Publiée par Autorité	Published by Authority
விலை : ₹ 2-00	Prix : ₹ 2-00	Price : ₹ 2-00
எண் } புதுச்சேரி	புதன்கிழமை	2012 ஆம் ஆண்டு சூலை மீ 25
No. } 29 Poudouchéry	Mercredi	25 Juillet 2012
No. } Puducherry	Wednesday	25th July 2012
(3 Sravana 1934)		

GOVERNMENT OF PUDUCHERRY LEGISLATIVE ASSEMBLY SECRETARIAT

No. 1462/2012-LA(Legn).

Puducherry, the 23rd July 2012.

Under rule 140 of Rules of Procedure and Conduct of
Business of the Puducherry Legislative Assembly, the following Bill viz.,

The Puducherry Value Added Tax (Amendment) Bill, 2012
(Bill No. 3 of 2012),

which was introduced in the Legislative Assembly on July 23, 2012
is published for general information.

THE PUDUCHERRY VALUE ADDED TAX
(AMENDMENT) BILL, 2012
(Bill No. 3 of 2012)

A

BILL

**further to amend the Puducherry Value Added
Tax Act, 2007**

BE it enacted by the Legislative Assembly of
Puducherry in the Sixty-third Year of the Republic
of India as follows :—

Short title
and
commencement.

1. (1) This Act may be called the Puducherry
Value Added Tax (Amendment) Act, 2012.

(2) It shall be deemed to have come into
force with effect from the 1st day of January 2012.

Amendment
of the
Schedules.

2. In the Puducherry Value Added Tax Act, 2007,—

Act
No.9
of 2007.

(i) in the First Schedule,

(a) the entries against serial numbers
10A, 18A, 28B, 42A and 45A shall be omitted;

(b) in serial number 28-A, the entries
against sub-items (9), (11), (15) and (21)
shall be omitted;

(c) for serial number 39 and the entries
relating thereto, the following shall be substituted,
namely:—

“39 A. Meat, fish, prawn and other
aquatic products when not cured or frozen
and eggs;

39 B. Livestock other than live chicken
sold in Mahe region”.

(ii) in the Third Schedule,

(a) for the expression “Taxable at the
rate of four per cent.” wherever it occurs,
the expression taxable at the rate of five
per cent.” shall be substituted;

(b) in Part-A,

(i) after serial number 48, the following shall be inserted, namely:—

“48 A. Edible oil, vegetable oil, oil cake and deoiled cake”;

(ii) after serial number 59 (A), the following shall be inserted, namely:—

“59(B). Handicrafts”;

(iii) after serial number 81 and the entries relating thereto, the following shall be inserted, namely:—

“81 A. Live chicken sold in Mahe region”;

(iv) after serial number 82 and the entries relating thereto, the following shall be inserted, namely:-

“82 A. Masala Powder”.

(c) in the entries under serial number 68 of Part-A, in the Appendix, for the portion beginning with bracket and the words “(The Industrial Inputs” and ending with the symbol, figure and bracket “@ 4%)”, the following shall be substituted, namely:—

“(The Industrial Inputs and packing materials to be taxed @ 5%)”

(iii) in the Fourth Schedule, for the expression “Taxable at the rate of twelve and half per cent.” wherever it occurs, the expression “Taxable at the rate of fourteen and half per cent.” shall be substituted.

STATEMENT OF OBJECTS AND REASONS

In pursuance of the consensus reached among the States for increasing the lower rate of VAT from 4% to 5% in the meeting of the Empowered Committee of the State Finance Ministers, it becomes necessary to increase the rate of tax in respect of the Third Schedule goods from 4% to 5%. The Central Government has increased the rate of tax chargeable to the declared goods from 4 % to 5 % through the Finance Act, 2011. The rate of tax prevalent in respect of the Fourth Schedule goods in the neighbouring States at the rate of 14.5% have been taken into account and to augment the Government revenue, the goods falling under the Fourth Schedule have to be charged at higher rate from 12.5% to 14.5%. Further, the exemption allowed in the case of certain Government Organisations and Cooperative Societies have been removed. Certain goods hitherto exempted have been proposed to be taxed. Thus, the rate of tax have been fixed at 5% for edible oil, masala powder, handicrafts, live chicken sold in Mahe region and at 14.5% in the case of footwear.

2. For the above purpose, a notification was issued in exercise of the powers conferred by sub-section (1) of section 75 of the Puducherry Value Added Tax Act, 2007 for amending the Schedules. In order to replace the notification, a Bill titled as the "Puducherry Value Added Tax (Amendment) Bill, 2012" has been proposed to be enacted.

3. This Bill seeks to achieve the above objects.

N. RANGASAMY,
Chief Minister.

ADMINISTRATOR'S RECOMMENDATION UNDER
SUB-SECTION (1) OF SECTION 23 OF
THE GOVERNMENT OF UNION TERRITORIES ACT, 1963

(Copy of Letter No. 1/CM/Secy./2012-13 dated 28-3-2012 from the Hon'ble Chief Minister Thiru N. Rangasamy to the Hon'ble Speaker, Legislative Assembly, Puducherry).

The Lieutenant-Governor, Puducherry having been informed of the subject matter of the proposed Puducherry Value Added Tax (Amendment) Bill, 2012 providing for the levy of Value Added Tax in the Union Territory, recommends under sub-section (1) of section 23 of the Government of Union Territories Act, 1963 (Central Act 20 of 1963), the introduction in and consideration by the Legislative Assembly of the said Bill.

R. ANBAJAGANE,
Secretary,
Legislative Assembly Secretariat.
